EXHIBIT J

	a		b		c = b - a
	Principal Balance Calculation		**PW Impact Analysis**		
Account	**Ending Balance**	**Net Position**	**Ending Balance**	**Net Position**	**Difference[1]**
1A0083	$ (966,481)	NET WINNER	$ (867,868)	NET WINNER	$ 98,613
1B0022	$ (61,634)	NET WINNER	$ -	BREAK EVEN	$ 61,634
1B0156	$ -	BREAK EVEN	$ 558,868	NET LOSER	$ 558,868
1B0157	$ -	BREAK EVEN	$ -	BREAK EVEN	$ -
1B0190	$ (182,096)	NET WINNER	$ (115,571)	NET WINNER	$ 66,526
1B0201	$ 27,053	NET LOSER	$ 181,388	NET LOSER	$ 154,335
1B0251	$ 83,795	NET LOSER	$ 249,038	NET LOSER	$ 165,243
1C1229	$ (1,199,303)	NET WINNER	$ (68,000)	NET WINNER	$ 1,131,303
1CM504	$ 587,575	NET LOSER	$ 587,575	NET LOSER	$ -
1CM682	$ 322,575	NET LOSER	$ 322,575	NET LOSER	$ -
1CM806	$ (1,345,000)	NET WINNER	$ (1,345,000)	NET WINNER	$ -
1CM837	$ (225,000)	NET WINNER	$ (225,000)	NET WINNER	$ -
1CM849	$ 86,604	NET LOSER	$ 86,604	NET LOSER	$ -
1E0111	$ (389,896)	NET WINNER	$ (317,133)	NET WINNER	$ 72,763
1E0143	$ (314,830)	NET WINNER	$ (314,830)	NET WINNER	$ -
1F0092	$ (690,292)	NET WINNER	$ (64,474)	NET WINNER	$ 625,818
1F0093	$ (885,820)	NET WINNER	$ (357,318)	NET WINNER	$ 528,502
1F0106	$ (718,183)	NET WINNER	$ (468,964)	NET WINNER	$ 249,219
1F0116	$ (574,250)	NET WINNER	$ (534,250)	NET WINNER	$ 40,000
1F0123	$ (1,040,138)	NET WINNER	$ (364,133)	NET WINNER	$ 676,005
1H0022	$ (15,235,401)	NET WINNER	$ (15,139,396)	NET WINNER	$ 96,005
1H0099	$ (674,955)	NET WINNER	$ (623,824)	NET WINNER	$ 51,131
1H0161	$ (1,110,000)	NET WINNER	$ (1,088,700)	NET WINNER	$ 21,300
1H0166	$ -	BREAK EVEN	$ -	BREAK EVEN	$ -
1K0118	$ (1,786,105)	NET WINNER	$ (656,478)	NET WINNER	$ 1,129,627
1K0206	$ (58,416)	NET WINNER	$ (58,416)	NET WINNER	$ -
1L0146	$ (796,622)	NET WINNER	$ (329,241)	NET WINNER	$ 467,380
1L0147	$ (713,201)	NET WINNER	$ (313,201)	NET WINNER	$ 400,000
1L0149	$ (613,747)	NET WINNER	$ (324,156)	NET WINNER	$ 289,591
1M0101	$ (391,627)	NET WINNER	$ (177,627)	NET WINNER	$ 214,000
1M0105	$ (1,178,500)	NET WINNER	$ (898,825)	NET WINNER	$ 279,675
1P0099	$ (2,462,734)	NET WINNER	$ (2,462,734)	NET WINNER	$ -
1P0105	$ 314,500	NET LOSER	$ 314,500	NET LOSER	$ -
1R0123	$ (2,084,499)	NET WINNER	$ (1,964,945)	NET WINNER	$ 119,554
1R0133	$ (704,933)	NET WINNER	$ (556,032)	NET WINNER	$ 148,902
1R0134	$ 29,896	NET LOSER	$ 40,927	NET LOSER	$ 11,031
1R0171	$ (437,000)	NET WINNER	$ (437,000)	NET WINNER	$ -
1S0260	$ (77,863)	NET WINNER	$ 27,018	NET LOSER	$ 104,880
1S0267	$ (970,000)	NET WINNER	$ (463,278)	NET WINNER	$ 506,722
1S0268	$ (693,675)	NET WINNER	$ (692,667)	NET WINNER	$ 1,009
1S0295	$ (501,459)	NET WINNER	$ (125,012)	NET WINNER	$ 376,447
1S0296	$ (359,793)	NET WINNER	$ (190,673)	NET WINNER	$ 169,120
1S0297	$ (843,953)	NET WINNER	$ (244,741)	NET WINNER	$ 599,212
1S0298	$ (1,453,790)	NET WINNER	$ (489,314)	NET WINNER	$ 964,475
1S0299	$ (900,564)	NET WINNER	$ (318,788)	NET WINNER	$ 581,776
1S0301	$ (541,537)	NET WINNER	$ (133,601)	NET WINNER	$ 407,936
1S0316	$ (5,245,000)	NET WINNER	$ (5,245,000)	NET WINNER	$ -
1S0324	$ (409,702)	NET WINNER	$ (308,492)	NET WINNER	$ 101,210
1S0353	$ (521,064)	NET WINNER	$ 73,731	NET LOSER	$ 594,795
1S0370	$ (160,500)	NET WINNER	$ (160,500)	NET WINNER	$ -
1S0516	$ (655,571)	NET WINNER	$ (655,571)	NET WINNER	$ -
1S0517	$ (499,902)	NET WINNER	$ (499,902)	NET WINNER	$ -
1S0547	$ (10,000,000)	NET WINNER	$ (10,000,000)	NET WINNER	$ -
1T0004	$ (2,337,457)	NET WINNER	$ (2,337,457)	NET WINNER	$ -
1T0036	$ (2,138,470)	NET WINNER	$ (2,138,470)	NET WINNER	$ -
1U0017	$ (565,538)	NET WINNER	$ (164,843)	NET WINNER	$ 400,695

[1] Differences due to rounding.

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